IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 394 of 1984

For Approval and Signature:

Hon'ble MR.JUSTICE J.N.BHATT and

MR.JUSTICE C.K.BUCH

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

NATVERLAL BHIKHABHAI & CO. PVT LTD.

Versus

COMMISSIONER OF INCOME TAX

Appearance:

MR JP SHAH for Petitioner

MR BB NAIK WITH MR MANISH R BHATT for Respondent No. 1

CORAM : MR.JUSTICE J.N.BHATT and

MR.JUSTICE C.K.BUCH

Date of decision: 08/02/2000

ORAL JUDGEMENT

When the matter was called out, we, whuke keeping in mind

the smallness of the amount involved and without any substantial question of law, decline to entertain the reference, at this stage. Therefore, at that stage, learned advocate Mr Shah for the assessee did not press for an opinion on this reference, in view of the smallness of the amount involved. Hence this reference is not required to be answered. Accordingly, we decline to answer the question. The reference stands disposed of accordingly.

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